

# COMMUNITY ACTION PROJECT

England & Wales · Charity number 1076090

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03655201</a>
Registered	1999-06-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	C A P Centre Windmill Lane Smethwick B66 3LX
Phone	01215653273
Email	<a href="mailto:cap.smeth@talk21.com">cap.smeth@talk21.com</a>

## Activities

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**Objects:** TO PROVIDED OR ASSIST IN THE PROVISION OF FACILITIES AND ACTIVITIES FOR PRIMARILY THE AFRICAN - CARIBBEAN COMMUNITY IN AND AROUND THE SOHO AND VICTORIA WARD OF THE METROPOLITAN BOROUGH OF SANDYWELL AND IN PARTICULAR THE FURTHERANCE OF EDUCATION, RECREATION AND LEISURE, THE PRESERVATION AND PROTECTION OF GOOD HEALTH, THE RELIEF OF POVERTY, DISTRESS AND SICKNESS.

**Activities:** We offer nursery and, out of school club provisions, conference and meeting space hire, general advice & information. Best described as a Social Enterprise organisation which aims to provide a one stop service to the local community to help them to access work, education and other services locally.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£293,180	£211,453	-	-
2024-03-31	£221,763	£278,382	-	-
2023-03-31	£331,018	£314,856	-	-
2022-03-31	£376,000	£297,000	-	-
2021-03-31	£351,754	£230,658	-	-

## Trustees

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Name	Role	Appointed
ALBERT HYLTON		
LATHAM EBANKS		
MARCIA GORDON		

**COMMUNITY ACTION PROJECT**

England & Wales - Charity number 1076090

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# Accounts

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COMPANY REGISTRATION NUMBER: 3655201  
CHARITY REGISTRATION NUMBER: 1076090

**Community Action Project**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

**Community Action Project  
Company Limited by Guarantee  
Financial Statements  
Year ended 31 March 2025**

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**Community Action Project**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**Chair's report**

**Governance and Management**

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

# Community Action Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

#### Reference and administrative details

<b>Registered charity name</b>	Community Action Project
<b>Charity registration number</b>	1076090
<b>Company registration number</b>	3655201
<b>Principal office and registered office</b>	Windmill Lane Smethwick B66 3LX West Midlands

#### The trustees

L Ebanks  
A Hylton  
M Gordon

#### Status

Company Limited by Guarantee

Incorporated 23 October 1998 and registered as a Charity in 1999. It was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

**Solicitor:** Silks  
Barclays Bank Chambers  
27 Birmingham Street  
Oldbury  
West Midlands  
B69 4EZ

**Bankers:** Lloyds Bank Plc  
Smethwick Branch  
PO Box 1000  
BX1 1LT

# Community Action Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

#### Objectives and activities

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

The preservation and protection of good health

The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. Bridging the Gap: That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. A Focus of Local Activity and Support: That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. Locally Owned: That these services are shaped, designed, managed and provided by local people.

4. Social Enterprise and Empowerment: Through a combination of harnessing and developing community enterprise and operating commercially.

5. Strong Local Partnership / Co-operation / Co-ordination: That it works closely in partnership with other key local agencies/networks

#### Achievements and performance

Successfully deliver Holiday Activity and Food programme during Easter and Summer school holiday, with average attendance of 30 children per day. Our nursery manager was replaced and a new team has been recruited following staff turnover. The nursery continues to provide a steady income for the organisation.

Hospitality has improved on the previous year, we continue to offer good value for money but there is a lot of competition in the hospitality area.

**Community Action Project**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) (continued)**

**Year ended 31 March 2025**

**Plans for future periods**

Recruit a new nursery manager, who will focus on developing the nursery to take advantage of the Government plans to grow the universal childcare offer for working parents to 30 hours per week.

Continue to apply for Holiday Activity and Food funding to deliver the programme locally to disadvantaged children.

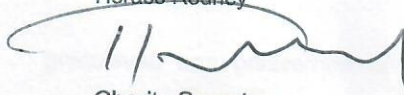
Continue to develop and implement maintenance and upgrading programme of work for the building.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 8 October 2025 and signed on behalf of the board of trustees by:

Horace Rodney



19/12/25

Charity Secretary

# Community Action Project

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community Action Project

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Community Action Project ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

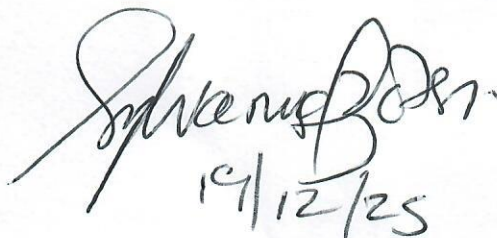
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sylvanus Dzotsi, FCCA  
Independent Examiner  
Yevs House  
130 Cape Hill  
Smethwick  
B66 4PH



Sylvanus Dzotsi  
19/12/25

**Community Action Project**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2025**

	Note	2025		2024
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	36,466	<b>36,466</b>	-
Investment income	6	-	-	508
Other income	7	256,714	<b>256,714</b>	221,255
<b>Total income</b>		<u>293,180</u>	<u><b>293,180</b></u>	<u>221,763</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	(203,673)	<b>(203,672)</b>	(277,761)
Other expenditure	10	7,780	<b>7,780</b>	-
<b>Total expenditure</b>		<u>(211,453)</u>	<u><b>(211,452)</b></u>	<u>(277,761)</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>81,727</u>	<u><b>81,728</b></u>	<u>(55,998)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,215,758	<b>1,215,758</b>	1,272,377
<b>Total funds carried forward</b>		<u>1,297,485</u>	<u><b>1,297,485</b></u>	<u>1,219,966</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# Community Action Project

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	13	2,530,424	2,530,424
<b>Current assets</b>			
Debtors	14	2,985	8,106
Cash at bank and in hand		<u>24,776</u>	<u>22,793</u>
		27,761	30,899
<b>Creditors: amounts falling due within one year</b>	16	<u>635,354</u>	661,085
<b>Net current liabilities</b>		<u>607,593</u>	630,186
<b>Total assets less current liabilities</b>		<u>1,922,831</u>	1,900,238
<b>Creditors: amounts falling due after more than one year</b>	17	<u>625,345</u>	<u>684,480</u>
<b>Net assets</b>		<u>1,297,486</u>	<u>1,215,758</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>1,297,485</u>	<u>1,219,345</u>
<b>Total charity funds</b>	21	<u>1,297,485</u>	<u>1,219,345</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

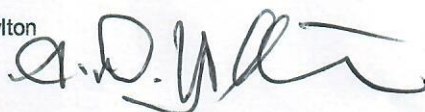
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8 October 2025, and are signed on behalf of the board by:

Albert Hylton

Trustee



19/12/25

The notes on pages 9 to 16 form part of these financial statements.

**Community Action Project**  
**Company Limited by Guarantee**

**Statement of Cash Flows**

**Year ended 31 March 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net income/(expenditure)		81,728	(55,998)
<i>Adjustments for:</i>			
Other interest receivable and similar income		-	(508)
Accrued expenses		-	2,500
<i>Changes in:</i>			
Trade and other debtors		5,121	(8,106)
Trade and other creditors		(19,138)	570,836
Cash generated from operations		67,711	508,724
Interest received		-	508
Net cash from operating activities		<u>67,711</u>	<u>509,232</u>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		(65,431)	771,932
Net cash (used in)/from financing activities		<u>(65,431)</u>	<u>771,932</u>
<b>Net increase in cash and cash equivalents</b>		<b>2,280</b>	<b>1,281,164</b>
Cash and cash equivalents at beginning of year		22,496	-
Cash and cash equivalents at end of year	15	<u>24,776</u>	<u>1,281,164</u>

The notes on pages 9 to 16 form part of these financial statements.

**Community Action Project**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2025**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Windmill Lane, Smethwick, B66 3LX, West Midlands.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Community Action Project

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

## Community Action Project

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

CAP is a company limited by guarantee.

# Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Grants</b>				
Deferred income-Government Grant	36,466	36,466	—	—

#### 6. Investment income

	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	—	508

#### 7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room Hire	116,312	116,312	—	135,489
Clover Debits	—	—	—	2,085
Income from Nursery/Out of School	140,402	140,402	—	83,681
	<u>256,714</u>	<u>256,714</u>	<u>—</u>	<u>221,255</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	203,673	203,672	52,411	277,761

#### 9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2025 £	Total fund 2024 £
Governance costs	203,672	203,672	277,761

## Community Action Project

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 10. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cleaning	6,182	6,182	-	-
Bank interest Paid	233	233	-	-
Bank Charges	1,024	1,024	-	-
Nursery Expenditure	341	341	-	-
Clover Debit	274	274	-	-
	<u>8,054</u>	<u>8,054</u>	<u>-</u>	<u>-</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	71,504	126,429
Social security costs	-	4,988
Employer contributions to pension plans	88	2,065
	<u>71,592</u>	<u>133,482</u>

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

There are no Trustees remuneration and expenses during the year.

#### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024 and 31 March 2025	<u>2,830,794</u>	<u>383,661</u>	<u>47,260</u>	<u>3,261,715</u>
<b>Depreciation</b>				
At 1 April 2024 and 31 March 2025	<u>300,372</u>	<u>383,660</u>	<u>47,259</u>	<u>731,291</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>2,530,422</u>	<u>1</u>	<u>1</u>	<u>2,530,424</u>
At 31 March 2024	<u>2,530,422</u>	<u>1</u>	<u>1</u>	<u>2,530,424</u>

# Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 14. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>2,985</u>	<u>8,106</u>

#### 15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	24,776	22,793
Bank overdrafts	-	(297)
	<u>24,776</u>	<u>22,496</u>

#### 16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Debenture loans	81,156	87,452
Bank loans and overdrafts	-	297
Trade creditors	6,710	4,212
Accruals and deferred income	547,488	567,724
Social security and other taxes	-	1,400
	<u>635,354</u>	<u>661,085</u>

#### 17. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Debenture loans	418,935	478,070
Bank loans and overdrafts	206,410	206,410
	<u>625,345</u>	<u>684,480</u>

#### 18. Deferred income

	2025	2024
	£	£
At 1 April 2024	<u>544,988</u>	<u>565,224</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £88 (2024: £2,065).

**Community Action Project**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2025**

**20. Government grants**

The amounts recognised in the financial statements for government grants are as follows:

	2025	2024
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>544,988</u>	<u>565,224</u>

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2024	Income £	Expenditure £	At 31 March 20 25
General funds	<u>1,215,758</u>	<u>293,180</u>	<u>(211,453)</u>	<u>1,297,485</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 20 24
General funds	<u>1,272,377</u>	<u>-</u>	<u>(52,411)</u>	<u>1,219,966</u>

**22. Analysis of changes in net debt**

	At 1 Apr 2024	Cash flows £	At 31 Mar 2025
Cash at bank and in hand	22,793	1,983	24,776
Bank overdrafts	(297)	297	-
Debt due within one year	(87,452)	6,296	(81,156)
Debt due after one year	<u>(684,480)</u>	<u>59,135</u>	<u>(625,345)</u>
	<u>(749,436)</u>	<u>67,711</u>	<u>(681,725)</u>

**COMMUNITY ACTION PROJECT**

England & Wales - Charity number 1076090

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# Accounts

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**Charity number: 1076090**  
**Company number: 3655201**

**Community Action Project**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2024**

## Community Action Project

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## Community Action Project

### Legal and administrative information

<b>Charity number</b>	1076090
<b>Company registration number</b>	3655201
<b>Business address</b>	CAP Centre Windmill Lane Smethwick West Midlands B66 3LX
<b>Registered office</b>	Windmill Lane Smethwick West Midlands B66 3LX
<b>Trustees</b>	Albert Hylton Latham Ebanks Marcia Gordon
<b>Chief executive</b>	Horace Rodney
<b>Accountants</b>	Yevs & Co Yevs House 130 Cape Hill Smethwick B66 4PH
<b>Bankers</b>	Lloyd Bank Plc Smethwick Branch PO Box 1000 BX1 1LT
<b>Solicitors</b>	Silks Barclays Bank Chambers 27 Birmingham Street Oldbury B69 4EZ

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

#### **Objectives and activities**

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

The preservation and protection of good health

The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. Bridging the Gap: That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. A Focus of Local Activity and Support: That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. Locally Owned: That these services are shaped, designed, managed and provided by local people.
  
4. Social Enterprise and Empowerment: Through a combination of harnessing and developing community enterprise and operating commercially.
5. Strong Local Partnership / Co-operation / Co-ordination: That it works closely in partnership with other key local agencies/networks

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2024**

#### **Achievements and performance**

Hospitality has steadily grown during the year, however it is becoming clear that the market is very competitive, and we now need to revise our business model if we are to maintain our sustainability.

Our childcare work continues despite setbacks with our losing of senior staff over the last two years. Successful Holiday Activities and Food projects were run at Easter and summer where a wide range of activities was provided for local children. Nursery numbers are steady and we are preparing to recruit a new manager to drive forward further progress.

#### **Plans for future periods**

Continue to grow the take up of nursery and out of school places. Recruit a new Nursery Manager to lead this process.

Continuously reviewing the hospitality business model to determine how best to meet the rising costs of energy, mortgage interest, minimum wage and food costs.

Continue to develop and implement maintenance and upgrading programme of work for the building.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

**Community Action Project**

**Report of the trustees  
for the year ended 31 March 2024**

On behalf of the board

  
Secretary 19/12/2024

## Community Action Project

### Independent examiner's report to the trustees on the unaudited financial statements of Community Action Project.

I report on the accounts of Community Action Project for the year ended 31 March 2024 set out on pages 2 to 12.

#### Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Sylvanus Dzotsi**  
**ACCA**  
**Independent examiner**  
**Yevs House**  
**130 Cape Hill**  
**Smethwick**  
**West Midlands**  
**B66 4PH**

*Sylvanus Dzotsi*  
19/12/2024

## Community Action Project

### Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	137,574	137,574	165,049
Activities for generating funds	3	83,681	83,681	149,102
Investment income	4	508	508	204
Other incoming resources	5	-	-	16,663
<b>Total incoming resources</b>		<u>221,763</u>	<u>221,763</u>	<u>331,018</u>
<b>Resources expended</b>				
Function Room Expenditure		36,273	36,273	38,949
Staff costs	6	133,482	133,482	170,579
Establishment costs		52,832	52,832	57,134
Accountancy fees		2,500	2,500	3,000
Legal and professional fees		264	264	1,879
Communications and IT		4,223	4,223	3,396
Printing, Postage & Stationery		272	272	631
Nursery expenses		-	-	513
Interest payable and similar charges		44,057	44,057	29,699
Depreciation and impairment		-	-	1,043
Subscriptions		891	891	1,682
General Expenses		625	625	2,250
Special Project		2,963	2,963	4,102
<b>Total resources expended</b>		<u>278,382</u>	<u>278,382</u>	<u>314,857</u>
Total funds brought forward		1,272,377	1,272,377	1,256,215
<b>Total funds carried forward</b>		<u>1,215,758</u>	<u>1,215,758</u>	<u>1,272,376</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

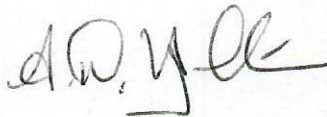
**Community Action Project**

**Balance sheet  
as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		2,530,424		2,530,424
<b>Current assets</b>					
Debtors	9	8,106		5,440	
Cash at bank and in hand		22,791		79,090	
		<u>30,897</u>		<u>84,530</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(80,052)</u>		<u>(77,066)</u>	
<b>Net current (liabilities)/assets</b>			<u>(49,155)</u>		<u>7,464</u>
<b>Total assets less current liabilities</b>			2,481,269		2,537,888
<b>Creditors: amounts falling due after more than one year</b>	11		(700,287)		(700,287)
<b>Accruals and deferred income</b>	12		<u>(565,224)</u>		<u>(565,224)</u>
<b>Net assets</b>			<u>1,215,758</u>		<u>1,272,377</u>
<b>Funds</b>					
Unrestricted income funds:					
Unrestricted income funds			915,386		972,005
Revaluation reserve			<u>300,372</u>		<u>300,372</u>
Total unrestricted income funds			1,215,758		1,272,377
<b>Total funds</b>			<u>1,215,758</u>		<u>1,272,377</u>

The financial statements were approved by the trustees on and signed on its behalf by

Albert Hylton  
Trustee



19/12/2024

The notes on pages 8 to 12 form an integral part of these financial statements.

## Community Action Project

### Notes to financial statements for the year ended 31 March 2024

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

##### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

## Community Action Project

### Notes to financial statements for the year ended 31 March 2024

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No provision
Fixtures, fittings and equipment	-	25% straight line
	-	

#### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Deferred income (Government grant)	-	-	18,233
SMBC	-	-	32,382
Room Hire	135,489	135,489	114,434
Clover Debits	2,085	2,085	-
	<u>137,574</u>	<u>137,574</u>	<u>165,049</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2024 Total £	2023 Total £
Income from nursery/ Out of School	83,681	83,681	149,102
	<u>83,681</u>	<u>83,681</u>	<u>149,102</u>

#### 4. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	508	508	204
	<u>508</u>	<u>508</u>	<u>204</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2024

#### 5. Other incoming resources

	2024 Total £	2023 Total £
Other income	-	11,267
Other income	-	5,396
	<u>-</u>	<u>16,663</u>

#### 6. Employees

##### Employment costs

	2024 £	2023 £
Wages and salaries	126,429	158,375
Social security costs	4,988	5,346
Pension costs	2,065	6,525
Other costs	-	333
	<u>133,482</u>	<u>170,579</u>

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2024 Number	2023 Number
<u>10</u>	<u>10</u>

#### 7. Pension costs

The company operates a defined contribution pension scheme in respect of the Nest Fund. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2024 £	2023 £
Pension charge	<u>2,065</u>	<u>6,525</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2024

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	£	Total £
<b>Cost</b>				
At 1 April 2023 and At 31 March 2024	2,830,794	383,661	47,260	3,261,715
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 April 2023 and				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book values</b>				
At 31 March 2024	2,530,422	1	1	2,530,424
At 31 March 2023	2,530,422	1	1	2,530,424

9. Debtors	2024 £	2023 £
Trade debtors	-	(988)
Other debtors	8,106	6,428
	<u>8,106</u>	<u>5,440</u>

10. Creditors: amounts falling due within one year	2024 £	2023 £
Bank overdraft	297	-
Lloyd Bank	65,146	65,146
Sandwell Metropolitan Council	6,500	6,500
Trade creditors	4,209	-
Other taxes and social security	1,400	2,420
Accruals and deferred income	2,500	3,000
	<u>80,052</u>	<u>77,066</u>

**Community Action Project**

**Notes to financial statements  
for the year ended 31 March 2024**

**11. Creditors: amounts falling due  
after more than one year**

	<b>2024</b>	<b>2023</b>
	£	£
Lloyd Bank Plc	493,877	493,877
Sandwell Metropolitan Council	206,410	206,410
	<u>700,287</u>	<u>700,287</u>

**12. Accruals and deferred income**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Government grants</b>		
At 1 April 2023	(565,224)	(583,457)
Released in year	-	18,233
At 31 March 2024	<u>(565,224)</u>	<u>(565,224)</u>

**13. Unrestricted funds**

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2024 £
Unrestricted Fund	<u>972,005</u>	<u>221,763</u>	<u>(278,382)</u>	<u>300,372</u>	<u>1,215,758</u>

**COMMUNITY ACTION PROJECT**

England & Wales - Charity number 1076090

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# Accounts

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**Charity number: 1076090**  
**Company number: 3655201**

**Community Action Project**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

## **Community Action Project**

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## Community Action Project

### Legal and administrative information

**Charity number** 1076090

**Company registration number** 3655201

**Business address** CAP Centre  
Windmill Lane  
Smethwick  
West Midlands  
B66 3LX

**Registered office** Windmill Lane  
Smethwick  
West Midlands  
B66 3LX

**Trustees** Albert Hylton  
Latham Ebanks  
Marcia Gordon

**Chief executive** Horace Rodney

**Accountants** Yevs & Co  
Yevs House  
130 Cape Hill  
Smethwick  
B66 4PH

**Bankers** Lloyd Bank Plc  
Smethwick Branch  
PO Box 1000  
BX1 1LT

**Solicitors** Silks  
Barclays Bank Chambers  
27 Birmingham Street  
Oldbury  
B69 4EZ

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

#### **Objectives and activities**

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

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The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. **Bridging the Gap:** That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. **A Focus of Local Activity and Support:** That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. **Locally Owned:** That these services are shaped, designed, managed and provided by local people.
4. **Social Enterprise and Empowerment:** Through a combination of harnessing and developing community enterprise and operating commercially.
5. **Strong Local Partnership / Co-operation / Co-ordination:** That it works closely in partnership with other key local agencies/networks

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2023**

#### **Achievements and performance**

2022/23 saw the nursery and childcare services increased its income by providing additional activities for children including the government Holiday Activity and Food programme. Nursery numbers increased towards the end of the financial year.

Hospitality finally got going again and we are pleased with the progress made in attracting new customers to the venue. Support from the government through the local authority helped to keep the venue afloat during the lockdown period.

Our work with Black Country Touring has continued and there has been a couple of well received performance held at the Venue

#### **Plans for future periods**

Continue to grow the take up of nursery and out of school places, grow the Holiday Activity and Food service to enable more local children to participate.

Review the hospitality business model to determine how best to meet the rising costs of energy, minimum wage and food costs.

Continue to develop and implement a maintenance and upgrading programme of work for the building.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

**Community Action Project**

**Report of the trustees  
for the year ended 31 March 2023**

On behalf of the board



Secretary

HORACE RODNEY  
13/11/23

## **Community Action Project**

### **Independent examiner's report to the trustees on the unaudited financial statements of Community Action Project.**

I report on the accounts of Community Action Project for the year ended 31 March 2023 set out on pages 2 to 12.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Sylvanus Dzotsi**  
**ACCA**  
**Independent examiner**  
**Yevs House**  
**130 Cape Hill**  
**Smethwick**  
**West Midlands**  
**B66 4PH**



## Community Action Project

### Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	165,049	165,049	186,892
Activities for generating funds	3	149,102	149,102	172,239
Investment income	4	204	204	264
Other incoming resources	5	16,663	16,663	7,755
<b>Total incoming resources</b>		<u>331,018</u>	<u>331,018</u>	<u>367,150</u>
<b>Resources expended</b>				
Function Room Expenditure		38,949	38,949	25,202
Staff costs	6	170,579	170,579	178,391
Establishment costs		57,134	57,134	44,491
Accountancy fees		3,000	3,000	3,000
Legal and professional fees		1,879	1,879	11,010
Communications and IT		3,396	3,396	2,919
Printing, Postage & Stationery		630	630	1,048
Nursery expenses		513	513	1,443
Interest payable and similar charges		29,699	29,699	18,994
Depreciation and impairment		1,043	1,043	1,043
Subscriptions		1,682	1,682	4,281
General Expenses		2,250	2,250	-
Special Project		4,102	4,102	4,936
<b>Total resources expended</b>		<u>314,856</u>	<u>314,856</u>	<u>296,758</u>
Total funds brought forward		<u>1,256,215</u>	<u>1,256,215</u>	<u>1,185,824</u>
<b>Total funds carried forward</b>		<u>1,272,377</u>	<u>1,272,377</u>	<u>1,256,216</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

## Community Action Project

### Balance sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		2,530,424		2,531,467
<b>Current assets</b>					
Debtors	9	5,440		4,865	
Cash at bank and in hand		79,090		139,935	
		<u>84,530</u>		<u>144,800</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(77,066)</u>		<u>(92,318)</u>	
<b>Net current assets</b>			<u>7,464</u>		<u>52,482</u>
<b>Total assets less current liabilities</b>			2,537,888		2,583,949
<b>Creditors: amounts falling due after more than one year</b>	11		(700,287)		(744,277)
<b>Accruals and deferred income</b>	12		(565,224)		(583,457)
<b>Net assets</b>			<u>1,272,377</u>		<u>1,256,215</u>
<b>Funds</b>					
Unrestricted income funds:					
Unrestricted income funds			972,005		955,843
Revaluation reserve			300,372		300,372
<b>Total unrestricted income funds</b>			<u>1,272,377</u>		<u>1,256,215</u>
<b>Total funds</b>			<u>1,272,377</u>		<u>1,256,215</u>

The financial statements were approved by the trustees on and signed on its behalf by

Albert Hylton  
Trustee

*A. D. Hylton*  
13/11/23

The notes on pages 8 to 12 form an integral part of these financial statements.

## **Community Action Project**

### **Notes to financial statements for the year ended 31 March 2023**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

##### **1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No provision
Fixtures, fittings and equipment	-	25% straight line
	-	

#### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

	Unrestricted funds £	2023 Total £	2022 Total £
Furlough Grant	-	-	22,507
Deferred income (Government grant)	18,233	18,233	18,233
SMBC	32,382	32,382	88,226
Room Hire	114,434	114,434	57,926
	<u>165,049</u>	<u>165,049</u>	<u>186,892</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Income from nursery/ Out of School	149,102	149,102	172,239
	<u>149,102</u>	<u>149,102</u>	<u>172,239</u>

#### 4. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	204	204	264
	<u>204</u>	<u>204</u>	<u>264</u>

**Community Action Project**

**Notes to financial statements  
for the year ended 31 March 2023**

**5. Other incoming resources**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Other income	11,267	11,267	7,755
Other income	5,396	5,396	-
	<u>16,663</u>	<u>16,663</u>	<u>7,755</u>

**6. Employees**

<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	158,375	167,242
Social security costs	5,346	4,946
Pension costs	6,525	5,881
Other costs	333	322
	<u>170,579</u>	<u>178,391</u>

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2023 Number</b>	<b>2022 Number</b>
<u>10</u>	<u>10</u>

**7. Pension costs**

The company operates a defined contribution pension scheme in respect of the Nest Fund. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	<b>2023 £</b>	<b>2022 £</b>
Pension charge	<u>6,525</u>	<u>5,881</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

<b>8. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>		<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2022 and At 31 March 2023	2,830,794	383,661	47,260	3,261,715
<b>Depreciation</b>				
At 1 April 2022	300,372	382,617	47,259	730,248
Charge for the year	-	1,043	-	1,043
At 31 March 2023	300,372	383,660	47,259	731,291
<b>Net book values</b>				
At 31 March 2023	2,530,422	1	1	2,530,424
At 31 March 2022	2,530,422	1,044	1	2,531,467
<b>9. Debtors</b>			<b>2023</b>	<b>2022</b>
			£	£
Trade debtors			(988)	(988)
Other debtors			6,428	5,855
			<u>5,440</u>	<u>4,867</u>
<b>10. Creditors: amounts falling due within one year</b>			<b>2023</b>	<b>2022</b>
			£	£
Bank overdraft			-	1,249
Lloyd Bank			65,146	57,641
Sandwell Metropolitan Council			6,500	6,000
Trade creditors			-	(417)
Other taxes and social security			2,420	24,845
Accruals and deferred income			3,000	3,000
			<u>77,066</u>	<u>92,318</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2023

#### 11. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Lloyd Bank Plc	493,877	537,367
Sandwell Metropolitan Council	206,410	206,910
	<u>700,287</u>	<u>744,277</u>

#### 12. Accruals and deferred income

	2023	2022
	£	£
<b>Government grants</b>		
At 1 April 2022	(583,457)	(601,690)
Released in year	18,233	18,233
At 31 March 2023	<u>(565,224)</u>	<u>(583,457)</u>

#### 13. Unrestricted funds

	At 1 April 2022	Incoming resources	Outgoing resources	Gains and losses	At 31 March 2023
	£	£	£	£	£
Unrestricted Fund	<u>955,843</u>	<u>331,018</u>	<u>(314,856)</u>	<u>300,372</u>	<u>1,272,377</u>

**COMMUNITY ACTION PROJECT**

England & Wales - Charity number 1076090

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# Accounts

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Charity number: 1076090  
Company number: 3655201

**Community Action Project**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2022**

# Community Action Project

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## Community Action Project

### Legal and administrative information

<b>Charity number</b>	1076090
<b>Company registration number</b>	3655201
<b>Business address</b>	CAP Centre Windmill Lane Smethwick West Midlands B66 3LX
<b>Registered office</b>	Windmill Lane Smethwick West Midlands B66 3LX
<b>Trustees</b>	Albert Hylton Latham Ebanks Marcia Gordon Granville Clarke
<b>Chief executive</b>	Horace Rodney
<b>Accountants</b>	Yeys & Co Yeys House 130 Cape Hill Smethwick B66 4PH
<b>Bankers</b>	Lloyd Bank Plc Smethwick Branch PO Box 1000 BX1 1LT
<b>Solicitors</b>	Silks Barclays Bank Chambers 27 Birmingham Street Oldbury B69 4EZ

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2022**

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

#### **Objectives and activities**

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

The preservation and protection of good health

The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. Bridging the Gap: That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. A Focus of Local Activity and Support: That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. Locally Owned: That these services are shaped, designed, managed and provided by local people.
4. Social Enterprise and Empowerment: Through a combination of harnessing and developing community enterprise and operating commercially.
5. Strong Local Partnership / Co-operation / Co-ordination: That it works closely in partnership with other key local agencies/networks

**Community Action Project**

**Report of the trustees  
for the year ended 31 March 2022**

On behalf of the board

 1/12/22

HORACE RODNEY

Secretary

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2022**

#### **Achievements and performance**

2021/22 saw the nursery and childcare services increased its income by providing additional activities for children including the government Holiday Activity and Food programme. Nursery numbers increased towards the end of the financial year.

Hospitality finally got going again and we are pleased with the progress made in attracting new customers to the venue. Support from the government through the local authority helped to keep the venue afloat during the lockdown period.

Our work with Black Country Touring has continued and there has been a couple of well received performance held at the Venue

#### **Plans for future periods**

Continue to grow the take up of nursery and out of school places, grow the Holiday Activity and Food service to enable more local children to participate.

Review the hospitality business model to determine how best to meet the rising costs of energy, minimum wage and food costs.

Continue to develop and implement a maintenance and upgrading programme of work for the building.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

## Community Action Project

### Independent examiner's report to the trustees on the unaudited financial statements of Community Action Project.

I report on the accounts of Community Action Project for the year ended 31 March 2022 set out on pages 2 to 12.

#### Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Sylvanus Dzotsi**  
**ACCA**  
**Independent examiner**  
**Yevs House**  
**130 Cape Hill**  
**Smethwick**  
**West Midlands**  
**B66 4PH**



## Community Action Project

### Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	186,892	186,892	185,111
Activities for generating funds	3	172,239	172,239	163,268
Investment income	4	264	264	20
Other incoming resources	5	7,755	7,755	3,355
<b>Total incoming resources</b>		<u>367,150</u>	<u>367,150</u>	<u>351,754</u>
<b>Resources expended</b>				
Function Room Expenditure		25,202	25,202	2,338
Staff costs	6	178,391	178,391	151,255
Establishment costs		44,491	44,491	43,557
Accountancy fees		3,000	3,000	3,500
Legal and professional fees		11,010	11,010	2,799
Communications and IT		2,919	2,919	3,927
Printing, Postage & Stationery		1,048	1,048	1,072
Nursery expenses		1,443	1,443	514
Interest payable and similar charges		18,994	18,994	19,402
Depreciation and impairment		1,043	1,043	1,044
Subscriptions		4,281	4,281	547
General Expenses		-	-	701
Special Project		4,936	4,936	-
<b>Total resources expended</b>		<u>296,758</u>	<u>296,758</u>	<u>230,656</u>
Total funds brought forward		<u>1,185,824</u>	<u>1,185,824</u>	<u>1,064,728</u>
<b>Total funds carried forward</b>		<u>1,256,216</u>	<u>1,256,216</u>	<u>1,185,826</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

Community Action Project

Balance sheet  
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	8		2,531,467		2,532,510
<b>Current assets</b>					
Debtors	9	4,867		13,135	
Cash at bank and in hand		139,933		118,965	
		144,800		132,100	
<b>Creditors: amounts falling due within one year</b>	10	(92,318)		(74,781)	
<b>Net current assets</b>			52,482		57,319
<b>Total assets less current liabilities</b>			2,583,949		2,589,829
<b>Creditors: amounts falling due after more than one year</b>	11		(744,277)		(802,315)
<b>Accruals and deferred income</b>	12		(583,457)		(601,690)
<b>Net assets</b>			1,256,215		1,185,824
<b>Funds</b>					
Unrestricted income funds:					
Unrestricted income funds			955,843		885,452
Revaluation reserve			300,372		300,372
<b>Total unrestricted income funds</b>			1,256,215		1,185,824
<b>Total funds</b>			1,256,215		1,185,824

The financial statements were approved by the trustees on and signed on its behalf by

 11/2/22  
Albert Hylton  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## Community Action Project

### Notes to financial statements for the year ended 31 March 2022

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### 1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

##### 1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

# Community Action Project

## Notes to financial statements for the year ended 31 March 2022

### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No provision
Fixtures, fittings and equipment	-	25% straight line
	-	

### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## 2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Furlough Grant	22,507	22,507	93,576
Deferred income (Government grant)	18,233	18,233	18,233
SMBC	88,226	88,226	67,567
Room Hire	57,926	57,926	5,735
	<u>186,892</u>	<u>186,892</u>	<u>185,111</u>

## 3. Activities for generating funds

	Unrestricted funds £	2022 Total £	2021 Total £
Income from nursery/ Out of School	172,239	172,239	163,268
	<u>172,239</u>	<u>172,239</u>	<u>163,268</u>

## 4. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	264	264	20
	<u>264</u>	<u>264</u>	<u>20</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2022

#### 5. Other incoming resources

	Unrestricted funds £	2022 Total £	2021 Total £
Other income	7,755	7,755	3,355
	<u>7,755</u>	<u>7,755</u>	<u>3,355</u>

#### 6. Employees

Employment costs	2022 £	2021 £
Wages and salaries	167,242	140,159
Social security costs	4,946	3,143
Pension costs	5,881	4,826
Other costs	322	3,127
	<u>178,391</u>	<u>151,255</u>

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2022 Number	2021 Number
<u>10</u>	<u>10</u>

#### 7. Pension costs

The company operates a defined contribution pension scheme in respect of the Nest Fund. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2022 £	2021 £
Pension charge	<u>5,881</u>	<u>4,826</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2022

8. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	£	Total £
<b>Cost</b>				
At 1 April 2021 and At 31 March 2022	2,830,794	383,661	47,260	3,261,715
<b>Depreciation</b>				
At 1 April 2021	300,372	381,574	47,259	729,205
Charge for the year	-	1,043	-	1,043
At 31 March 2022	300,372	382,617	47,259	730,248
<b>Net book values</b>				
At 31 March 2022	2,530,422	1,044	1	2,531,467
At 31 March 2021	2,530,422	2,087	1	2,532,510
<b>9. Debtors</b>			<b>2022</b>	<b>2021</b>
			£	£
Trade debtors			(988)	7,724
Other debtors			5,855	5,413
			<u>4,867</u>	<u>13,137</u>
<b>10. Creditors: amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
			£	£
Bank overdraft			1,249	-
Lloyd Bank			57,641	57,245
Sandwell Metropolitan Council			6,000	6,000
Trade creditors			(417)	5,280
Other taxes and social security			24,845	1,689
Other creditors			-	1,067
Accruals and deferred income			3,000	3,500
			<u>92,318</u>	<u>74,781</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2022

11.	<b>Creditors: amounts falling due after more than one year</b>		<b>2022</b>		<b>2021</b>
			£		£
	Lloyd Bank Plc		537,367		595,405
	Sandwell Metropolitan Council		206,910		206,910
			<u>744,277</u>		<u>802,315</u>
12.	<b>Accruals and deferred income</b>		<b>2022</b>		<b>2021</b>
			£		£
	<b>Government grants</b>				
	At 1 April 2021		(601,690)		(619,923)
	Released in year		18,233		18,233
			<u>(583,457)</u>		<u>(601,690)</u>
	At 31 March 2022				
13.	<b>Unrestricted funds</b>	<b>At</b>			<b>At</b>
		1 April	<b>Incoming</b>	<b>Outgoing</b>	<b>Gains and</b>
		2021	<b>resources</b>	<b>resources</b>	<b>losses</b>
		£	£	£	£
	Unrestricted Fund	885,452	<u>367,150</u>	<u>(296,759)</u>	<u>300,372</u>
					<u>1,256,215</u>

**COMMUNITY ACTION PROJECT**

England & Wales - Charity number 1076090

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# Accounts

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**Charity number: 1076090**  
**Company number: 3655201**

**Community Action Project**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2021**

## Community Action Project

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## Community Action Project

### Legal and administrative information

<b>Charity number</b>	1076090
<b>Company registration number</b>	3655201
<b>Business address</b>	CAP Centre Windmill Lane Smethwick West Midlands B66 3LX
<b>Registered office</b>	Windmill Lane Smethwick West Midlands B66 3LX
<b>Trustees</b>	Albert Hylton Latham Ebanks Marcia Gordon Granville Clarke
<b>Chief executive</b>	Horace Rodney
<b>Accountants</b>	Yevs & Co Yevs House 130 Cape Hill Smethwick B66 4PH
<b>Bankers</b>	Lloyd Bank Plc Smethwick Branch PO Box 1000 BX1 1LT
<b>Solicitors</b>	Silks Barclays Bank Chambers 27 Birmingham Street Oldbury B69 4EZ

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2021**

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

CAP is a registered Charity and a Company Limited by guarantee, the charity/ company is managed by a Board of Directors/Trustees who meets a minimum of four times a year. The Board of Directors/Trustees meets to consider management and financial matters relating to the running of the organisation. The Board is supported by a small staff team.

Membership of the organisation is open to anyone who subscribe to the aims and objectives of the organisation and has completed a membership application. No person is admitted a member of the organisation unless his application for membership is approved by the Board of Directors/Trustees. Directors/Trustees are elected by the members annually. Newly appointed Directors/Trustees are given an induction pack on election to the Board.

#### **Objectives and activities**

Provide or assist in the provision of facilities and activities for primarily the African - Caribbean community, and in particular: -

The preservation and protection of good health

The furtherance of education, recreation and leisure.

The relief of poverty, distress and sickness.

CAP's aim is to provide a one stop service for the target community to access work, education, health and other services locally. The organisation operates from a multi-purpose centre and focus on five key things

1. **Bridging the Gap:** That it provides a range of innovative, commercial, cultural and empowering services that address significantly the underlying problems facing black communities locally.
2. **A Focus of Local Activity and Support:** That it improves access and take up of services through a culturally sensitive one stop centre. These services include those around health, housing, employment, education and welfare.
3. **Locally Owned:** That these services are shaped, designed, managed and provided by local people.
  
4. **Social Enterprise and Empowerment:** Through a combination of harnessing and developing community enterprise and operating commercially.
5. **Strong Local Partnership / Co-operation / Co-ordination:** That it works closely in partnership with other key local agencies/networks

## **Community Action Project**

### **Report of the trustees for the year ended 31 March 2021**

#### **Achievements and performance**

Despite the Global Pandemic We have been able to continue paying our mortgage and run a limited childcare provision.

Childcare was the focus of the year and although it was difficult the nursery remained open for most of the year. We also provided schools holiday projects for local children

#### **Financial review**

##### **Plans for future periods**

Continue to work in partnership with Black Country Touring to provide arts activity at the centre through the Young Promoters Group.

Restart the hospitality side of the business with an aim to return to greater uptake of the facilities.

Continue to develop and implement a maintenance and upgrading programme of work for the building.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

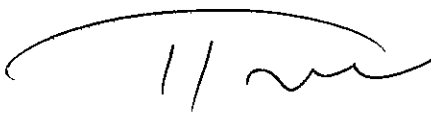
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

**Community Action Project**

**Report of the trustees  
for the year ended 31 March 2021**

On behalf of the board

  
Secretary      HORACE      RODNEY  
15/10/21

## Community Action Project

### Independent examiner's report to the trustees on the unaudited financial statements of Community Action Project.

I report on the accounts of Community Action Project for the year ended 31 March 2021 set out on pages 2 to 12.

#### Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Sylvanus Dzotsi**  
**ACCA**  
**Independent examiner**  
**Yeys House**  
**130 Cape Hill**  
**Smethwick**  
**West Midlands**  
**B66 4PH**



**Community Action Project**

**Statement of financial activities**

**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	185,111	185,111	137,151
Activities for generating funds	3	163,268	163,268	216,495
Investment income	4	20	20	16
Other incoming resources	5	3,355	3,355	2,502
<b>Total incoming resources</b>		<u>351,754</u>	<u>351,754</u>	<u>356,164</u>
<b>Resources expended</b>				
Function Room Expenditure		2,338	2,338	9,415
Staff costs	6	151,255	151,255	243,832
Establishment costs		43,557	43,557	43,474
Accountancy fees		3,500	3,500	3,500
Legal and professional fees		2,799	2,799	20,429
Communications and IT		3,927	3,927	4,902
Printing, Postage & Stationery		1,074	1,074	2,081
Nursery expenses		514	514	1,337
Interest payable and similar charges		19,402	19,402	35,061
Training cost		-	-	1,045
Depreciation and impairment		1,044	1,044	1,044
Subscriptions		547	547	697
General Expenses		701	701	155
Special Project		-	-	380
<b>Total resources expended</b>		<u>230,658</u>	<u>230,658</u>	<u>367,352</u>
Total funds brought forward		<u>1,064,728</u>	<u>1,064,728</u>	<u>1,075,917</u>
<b>Total funds carried forward</b>		<u>1,185,824</u>	<u>1,185,824</u>	<u>1,064,729</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

**Community Action Project**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		2,532,510		2,533,554
<b>Current assets</b>					
Debtors	11	13,137		9,042	
Cash at bank and in hand		118,963		57,328	
		<u>132,100</u>		<u>66,370</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(74,781)</u>		<u>(74,684)</u>	
<b>Net current assets/(liabilities)</b>			<u>57,319</u>		<u>(8,314)</u>
<b>Total assets less current liabilities</b>			2,589,829		2,525,240
<b>Creditors: amounts falling due after more than one year</b>	13		(802,315)		(840,589)
<b>Accruals and deferred income</b>	14		(601,690)		(619,923)
<b>Net assets</b>			<u>1,185,824</u>		<u>1,064,728</u>
<b>Funds</b>					
Unrestricted income funds:					
Unrestricted income funds			885,452		764,356
Revaluation reserve			300,372		300,372
Total unrestricted income funds			<u>1,185,824</u>		<u>1,064,728</u>
<b>Total funds</b>			<u>1,185,824</u>		<u>1,064,728</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 14 form an integral part of these financial statements.

## **Community Action Project**

### **Notes to financial statements for the year ended 31 March 2021**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### **1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

##### **1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### **1.4. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## Community Action Project

### Notes to financial statements for the year ended 31 March 2021

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No provision
Fixtures, fittings and equipment	-	25% straight line
	-	

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Furlough Grant	93,576	93,576	-
Deferred income (Government grant)	18,233	18,233	18,233
SMBC	67,567	67,567	50,031
Room Hire	5,735	5,735	68,887
	<u>185,111</u>	<u>185,111</u>	<u>137,151</u>

#### 3. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Income from nursery/ Out of School	163,268	163,268	216,495
	<u>163,268</u>	<u>163,268</u>	<u>216,495</u>

#### 4. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	20	20	16
	<u>20</u>	<u>20</u>	<u>16</u>

## Community Action Project

### Notes to financial statements for the year ended 31 March 2021

#### 5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Other income	3,355	3,355	2,502
	<u>3,355</u>	<u>3,355</u>	<u>2,502</u>

#### 6. Employees

Employment costs	2021 £	2020 £
Wages and salaries	140,159	222,393
Social security costs	3,143	8,934
Pension costs	4,826	6,634
Other costs	3,127	5,871
	<u>151,255</u>	<u>243,832</u>

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021 Number	2020 Number
	<u>10</u>	<u>10</u>

#### 7. Pension costs

The company operates a defined contribution pension scheme in respect of the Nest Fund. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2021 £	2020 £
Pension charge	<u>4,826</u>	<u>6,634</u>

**Community Action Project**

**Notes to financial statements  
for the year ended 31 March 2021**

<b>8. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>		<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2020 and At 31 March 2021	2,830,794	383,661	47,260	3,261,715
<b>Depreciation</b>				
At 1 April 2020	300,372	380,530	47,259	728,161
Charge for the year	-	1,044	-	1,044
At 31 March 2021	300,372	381,574	47,259	729,205
<b>Net book values</b>				
At 31 March 2021	2,530,422	2,087	1	2,532,510
At 31 March 2020	2,530,422	3,131	1	2,533,554

<b>9. Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	7,724	4,666
Other debtors	5,413	4,378
	<u>13,137</u>	<u>9,044</u>

<b>10. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Lloyd Bank	57,245	57,242
Sandwell Metropolitan Council	6,000	6,000
Trade creditors	5,280	2,275
Other taxes and social security	1,689	2,600
Staff Loan	-	2,000
Other creditors	1,067	1,067
Accruals and deferred income	3,500	3,500
	<u>74,781</u>	<u>74,684</u>

Community Action Project

Notes to financial statements  
for the year ended 31 March 2021

<b>11. Creditors: amounts falling due after more than one year</b>		<b>2021</b>	<b>2020</b>		
		£	£		
Lloyd Bank Plc		595,405	633,679		
Sandwell Metropolitan Council		206,910	206,910		
		<u>802,315</u>	<u>840,589</u>		
<b>12. Accruals and deferred income</b>		<b>2021</b>	<b>2020</b>		
		£	£		
<b>Government grants</b>					
At 1 April 2020		(619,923)	(638,156)		
Released in year		18,233	18,233		
At 31 March 2021		<u>(601,690)</u>	<u>(619,923)</u>		
<b>13. Unrestricted funds</b>	<b>At</b>			<b>At</b>	
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Gains and</b>	<b>31 March</b>
	<b>2020</b>	<b>resources</b>	<b>resources</b>	<b>losses</b>	<b>2021</b>
	£	£	£	£	£
Unrestricted Fund	<u>764,356</u>	<u>351,754</u>	<u>(230,658)</u>	<u>300,372</u>	<u>1,185,824</u>